

College Station Independent School District  
**BIRTH TO FIVE HEAD START**  
*“Growing Together Toward Tomorrow”*

**POLICY:** An effective and efficient fiscal management system is in place.

**RELEVANT HEAD START PROGRAM PERFORMANCE STANDARDS:**

1304.51 (h)(1); 1304.50(h); 1304.52 (d)(8); HSA Section 642

**PROCEDURE:**

**F-1**

1. The Birth to Five Head Start Administrative office partners with the CSISD Business office in the fiscal management of the Head Start and Early Head Start grants. The staff in the Business Office are highly qualified and meet all requirements for Head Start fiscal personnel.

2. The CSISD Business Office, under the leadership of the Director of the Business Services, is responsible for accounting supervision, management of specific budget accounts, distribution of purchase orders, preparation and submission of required reports, and other paperwork as well as support functions for Birth to Five Head Start office staff. See the CSISD Fiscal Policies and Procedures for **detailed information, including information on specific internal controls in place within the system.**

3. The Birth to Five Head Start Administrative office, under the leadership of the Birth to Five Head Start Director, is responsible for final approval on all purchase requests, monitoring budget amounts, maintaining knowledge and understanding of budget categories (amounts involved and usage), and general oversight of monthly financial reports provided by the Business Office.

- The Birth to Five Head Start Director guides the budget process on Head Start and Early Head Start grant applications with the partnership of the Policy Council Administrative Committee.
- The Birth to Five Head Start Director evaluates the current budget and expenditures for the year.
- Policy Council members sign up to serve on the Administrative Committee to assist/study the budget process.
- The Birth to Five Head Start Director provides and collects staff surveys to reflect major purchases and projections for the new year.
- The Birth to Five Head Start Director investigates fixed budget costs such as food, transportation, and after-school care for projected increases.
- The Business Office provides the current salaries of staff along with projections of any expected increases by the district.
- The Birth to Five Head Start Director prepares information for the Administrative Committee regarding flexible and fixed budget amounts.
- The Administrative Committee visits with campus staff to gather information.
- The Administrative Committee meets to discuss information and to set priorities for the flexible dollars.

- The Birth to Five Head Start Director creates a draft budget for presentation to the Administrative Committee.
- The Birth to Five Head Start Director discusses the draft budget with the Executive Director.
- The Administrative Committee reviews and approves the draft budget for approval by the Policy Council.
- The Policy Council reviews and approves the final budget for attachment to the grant proposal.
- The Birth to Five Head Start Director presents the final grant and budget to the Board of Trustees for review and approval.
- The Executive Director and the Birth to Five Head Start Director presents the grant and budget to the Brazos Valley Council of Governments for acceptance.
- The grant and budget are mailed to the Head Start Regional Office for approval.

4. The Business Office and Program Secretary generate the fiscal reports that are provided to the Policy Council & Board of Trustees. **These reports include a separate listing for credit card expenditures. Reports are furnished on a monthly basis to both groups in an electronic format, regardless of whether meetings are held. The reports are also available online at the district website, [www.csisd.org](http://www.csisd.org).**

5. Financial transactions are processed electronically with a software system entitled e-Finance. A networked system allows use by the Birth to Five Head Start Director, Head Start/Pre-K Administrative Assistant, and the CSISD Business Office.

6. Records of requisitions are kept on an electronic ledger as well as with purchase orders and receipts as support documentation.

7. Procurement of equipment, materials, supplies, and/or services is handled by the guidelines of CSISD.

- a. The Purchasing Department maintains a list of approved vendors through which items must be purchased. Any deviation from this procedure must be approved in advance by the Director of Purchasing for the school district.
- b. Purchase orders are initiated by staff members at each campus for most program expenditures. Campus office staff is responsible for input and general information regarding these campus accounts.
- c. Central Administration expenditures are initiated by the Head Start/Pre-K Administrative Assistant. Large item purchases, i.e. classroom furniture, may be initiated in the Birth to Five Head Start office.
- d. Following input of the information into the electronic system, three approval levels are required: campus principal if a campus request is made, financial approval by the Head Start/Pre-K Administrative Assistant, and final approval for reasonableness, allocability and allowability by the Birth to Five Head Start Director or designee.
- e. The purchase request is then routed to the Business Office for processing. At this time, the requested amount is encumbered from the appropriate budget code.

- f. A hard copy is forwarded through the Head Start/Pre-K Administrative Assistant to the appropriate campus.
- g. Receipts signed by the purchaser are returned immediately to the campus secretary or the Birth to Five Head Start office if appropriate for conclusion of the paperwork process.
- h. Conclusion of the electronic process occurs when payment is made to the vendor. Totals remaining in each budget account are reflected on the monthly reports which are reviewed in the Birth to Five Head Start office from the Business office.

8. In-kind is collected to meet the 20% match for the Birth to Five Head Start program. In-kind collected includes a monthly record of volunteers in classrooms and interns at the administrative office, donations made by community members as well as an annual record of in-kind services donated by the district. **Documentation of district resources is done in the Business Office by the Accounting Coordinator. In-kind is also collected and documented by the Birth to Five Head Start Program Secretary, the secretary for the home based component and by the secretary at the Barbara Bush Parent Center in both the ChildPlus data management system and in written format with individual sign ins and other documents. Quarterly monitoring of in kind amounts for allowability and reasonableness is conducted by the Birth to Five Head Start Director and for allocability in the Business Office by the Accounting Coordinator and/or the Director of Business Operations.**

9. Head Start administrative office staff conducts a physical inventory of equipment every 2 years. The inventory is documented on a spreadsheet **and kept by the Program Secretary.**

10. A wage comparability study is conducted by the Personnel office on a regular basis.

11. Annual audits of the accounting processes and systems are conducted through the Business Office. All audit reports or other review information is furnished to the Birth to Five Head Start office from the Business office **and are available on line at the district website.**

**12. All staff members paid by with Head Start funds, volunteers and staff members who serve Head Start but are paid with other funding complete bi-monthly time and effort reporting on a Program Activity Report (PAR). This accounting provides detailed completion of each person's hours of work and the type of work that is done (administrative, program or staff development). PARs are signed by the employee and verified by the appropriate supervisor. They are submitted to the Business Office bi-monthly for input and trend analysis. Quarterly adjustments to the actuals are made based on the submitted PARs. Any change to budgeting structure based on information received from the PAR is done at the close of the program year for the next year. All Birth to Five Head Start employees who are paid with 100% Head Start funds complete a PAR on a semi-annual basis.**

**13. Administrative costs are examined on a quarterly basis to confirm that they are less than the maximum amount of 15% or less. Examined costs include both personnel and other expenses. Any necessary changes in structure or service takes place after confirmation by the Birth to Five Head Start Director.**